

Summary of Employee Benefit Costs by Category

BENEFIT CATEGORY	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan	Amount Inc/(Dec)	Percent Inc/(Dec)
Fringe Benefits							
Group Health Insurance							
Expenditures	\$28,705,486	\$34,482,117	\$33,291,189	\$36,238,787	\$36,128,661	\$2,837,472	8.52%
Reimbursements	(4,215,560)	(5,440,355)	(4,400,556)	(4,764,176)	(4,764,176)	(363,620)	8.26%
Net Cost	\$24,489,926	\$29,041,762	\$28,890,633	\$31,474,611	\$31,364,485	\$2,473,852	8.56%
Group Life Insurance							
Expenditures	\$2,210,347	\$2,360,562	\$2,360,562	\$2,250,871	\$2,265,972	(\$94,590)	-4.01%
Reimbursements	(665,502)	(912,255)	(912,255)	(982,894)	(992,721)	(80,466)	8.82%
Net Cost	\$1,544,845	\$1,448,307	\$1,448,307	\$1,267,977	\$1,273,251	(\$175,056)	-12.09%
FICA							
Expenditures	\$36,073,254	\$38,640,465	\$38,813,470	\$40,966,864	\$41,226,689	\$2,413,219	6.22%
Reimbursements	(8,802,798)	(9,845,767)	(9,845,767)	(10,099,284)	(10,200,275)	(354,508)	3.60%
Net Cost	\$27,270,456	\$28,794,698	\$28,967,703	\$30,867,580	\$31,026,414	\$2,058,711	7.11%
County Retirement							
Expenditures	\$19,898,220	\$21,056,998	\$21,132,886	\$21,738,645	\$21,878,739	\$745,853	3.53%
Reimbursements	(6,618,875)	(6,277,046)	(6,949,409)	(7,296,475)	(7,369,438)	(420,029)	6.04%
Net Cost	\$13,279,345	\$14,779,952	\$14,183,477	\$14,442,170	\$14,509,301	\$325,824	2.30%
Uniformed Retirement	\$16,489,406	\$17,549,955	\$18,428,075	\$18,164,577	\$18,345,081	(\$82,994)	-0.45%
Police Retirement	\$11,950,073	\$15,120,290	\$16,649,541	\$14,725,605	\$14,872,861	(\$1,776,680)	-10.67%
Virginia Retirement System	\$1,054,168	\$1,045,854	\$1,045,854	\$1,035,473	\$1,045,828	(\$26)	0.00%
Unemployment Compensation	\$129,700	\$313,728	\$129,849	\$142,670	\$144,097	\$14,248	10.97%
Capital Projects Reimbursements	(\$1,033,587)	(\$1,029,753)	(\$1,029,753)	(\$1,055,109)	(\$1,065,660)	(\$35,907)	3.49%
Fringe Benefit Expenditures	\$116,507,031	\$130,569,969	\$131,851,426	\$135,263,492	\$135,907,928	\$4,056,502	3.08%
Fringe Benefit Reimbursements	(\$21,336,322)	(\$23,505,176)	(\$23,137,740)	(\$24,197,938)	(\$24,392,270)	(1,254,530)	5.42%
General Fund Fringe Benefits	\$95,170,709	\$107,064,793	\$108,713,686	\$111,065,554	\$111,515,658	\$2,801,972	2.58%
Training Sign Language Instructor	\$4,856	\$13,000	\$13,000	\$13,000	\$13,000	\$0	0.00%
Total Personnel Services	\$116,511,887	\$130,582,969	\$131,864,426	\$135,276,492	\$135,920,928	\$4,056,502	3.08%
Operating Expenses							
Tuition/Training	\$1,890,167	\$3,452,190	\$3,589,176	\$1,729,150	\$1,579,150	(\$2,010,026)	-56.00%
Other Operating	3,668	31,534	31,534	34,839	34,839	3,305	10.48%
Worker's Compensation	5,513,556	5,513,556	5,513,556	3,232,187	1,655,657	(3,857,899)	-69.97%
Employee's Assistance Program	265,771	269,512	269,512	269,512	269,512	0	0.00%
Total Operating Expenses	\$7,673,162	\$9,266,792	\$9,403,778	\$5,265,688	\$3,539,158	(\$5,864,620)	-62.36%
Capital Equipment							
Countywide Task Forces	\$7,016	\$0	\$11,066	\$0	\$0	(\$11,066)	-100.00%
Total Capital Equipment	\$7,016	\$0	\$11,066	\$0	\$0	(\$11,066)	-100.00%
TOTAL EXPENDITURES	\$124,192,065	\$139,849,761	\$141,279,270	\$140,542,180	\$139,460,086	(\$1,819,184)	-1.29%
TOTAL REIMBURSEMENTS	(\$21,336,322)	(\$23,505,176)	(\$23,137,740)	(\$24,197,938)	(\$24,392,270)	(1,254,530)	5.42%
NET COST TO THE COUNTY	\$102,855,743	\$116,344,585	\$118,141,530	\$116,344,242	\$115,067,816	(\$3,073,714)	-2.60%